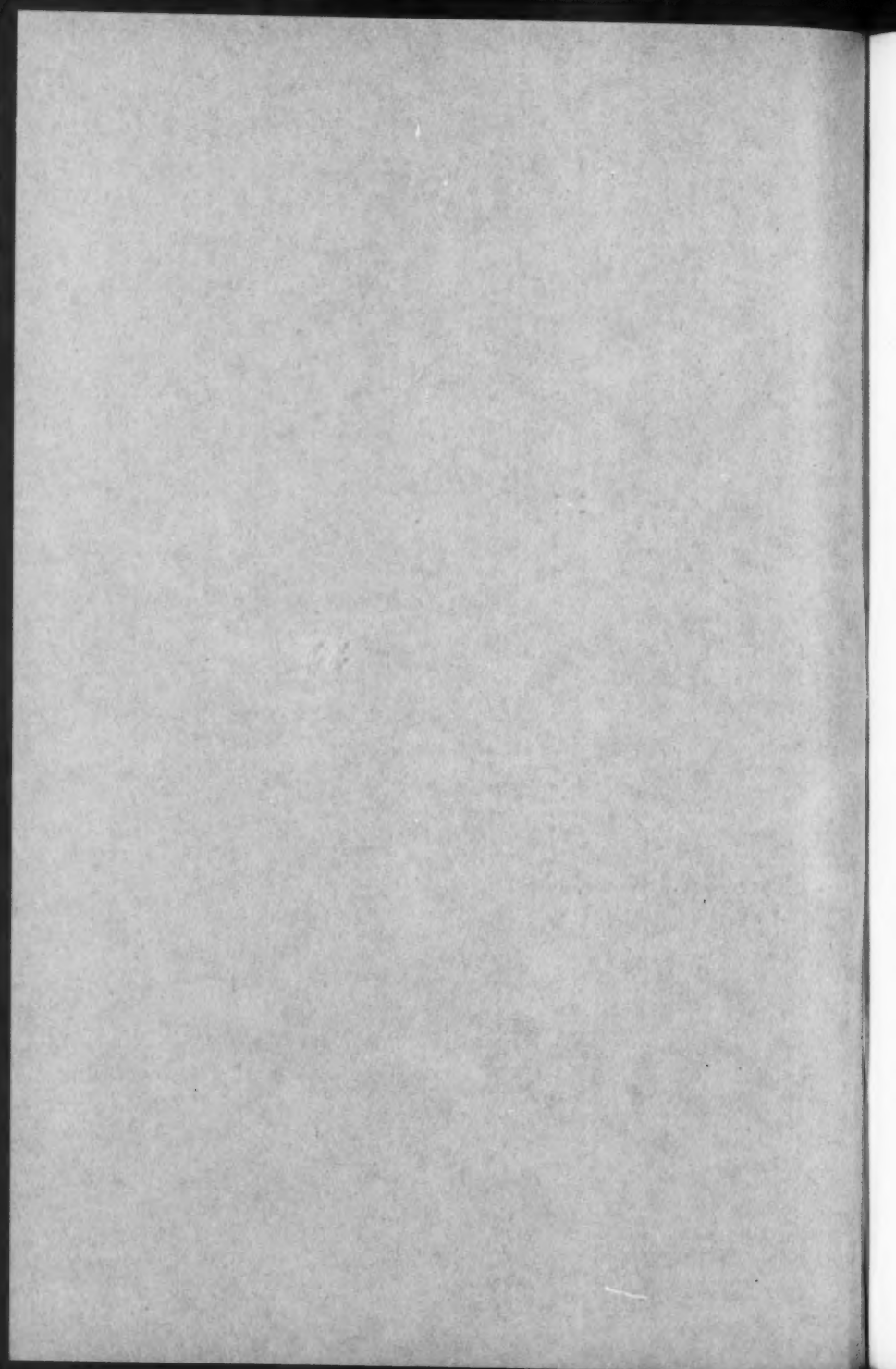

L. R. B. & M. JOURNAL

Frederick Samuel Metzler

1893-1941

Published by
LYBRAND, ROSS BROS. & MONTGOMERY
Accountants and Auditors



Dedicated to the Memory of

Frederick Samuel Metzler

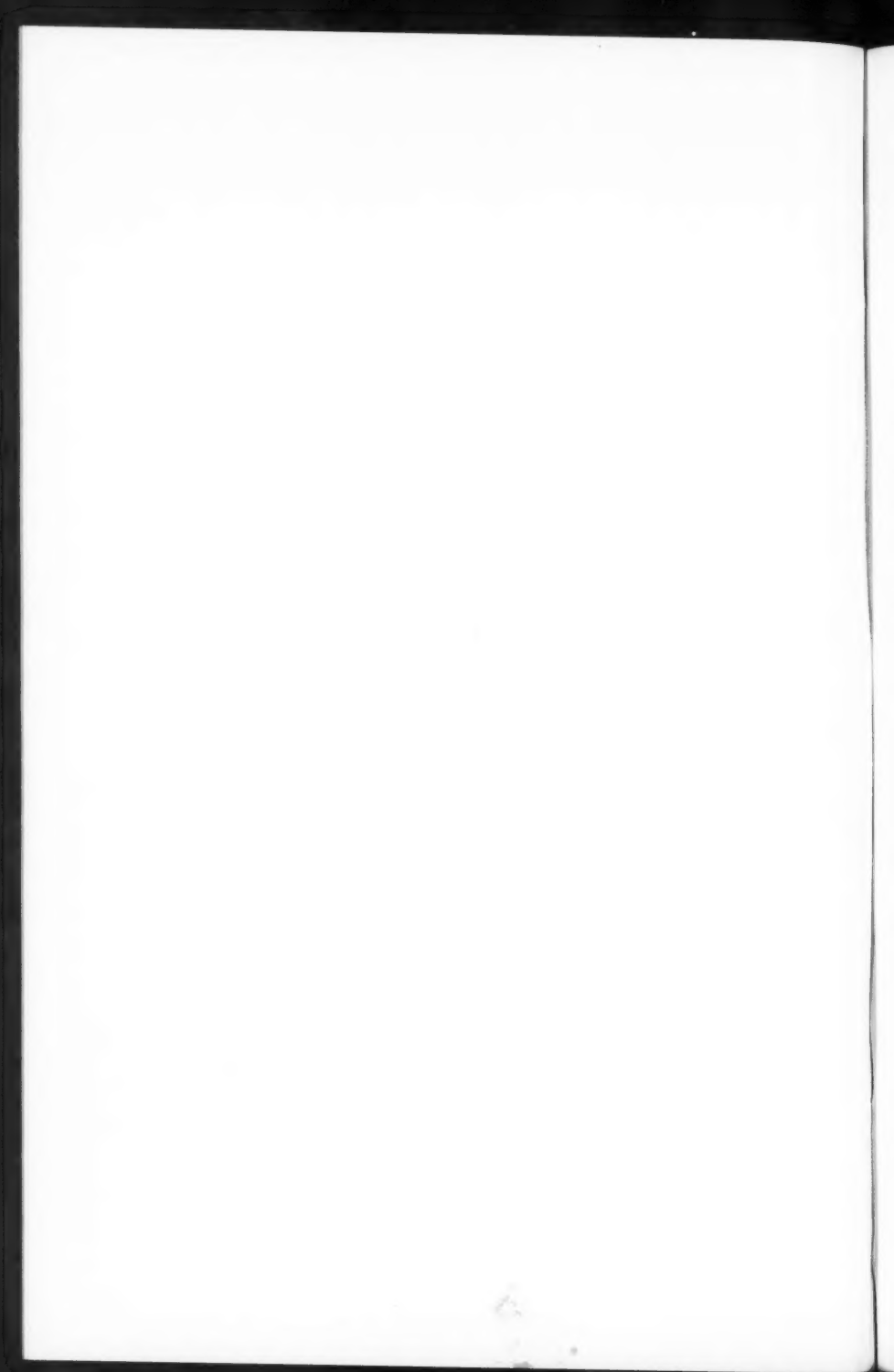
A Member of the Firm of

Lybrand, Ross Bros. & Montgomery





FREDERICK S. METZLER



L. R. B. & M. JOURNAL

VOLUME TWENTY-TWO

MARCH, 1941

NUMBER TWO

Frederick S. Metzler

Frederick Samuel Metzler was born in Philadelphia on June 9th, 1893, and attended school in that city. Thereafter, he entered the office of the Auditor of Passenger Traffic of the Philadelphia & Reading Railway Company, and later was employed as assistant to the Trust and Title Officer of the Manayunk Trust Company, in Philadelphia. While thus employed he completed a course at the Evening School of Commerce and Accounts in Philadelphia.

He entered the Philadelphia Office of Lybrand, Ross Bros. & Montgomery in April, 1917. The records show that his first services were keeping the time and acting as assignment clerk during the day and working at night on the First Liberty Loan.

His ability was recognized during his early years on the staff, and he was given increasing responsibilities, the satisfactory handling of which was a contributing factor in his advancement.

During the World War he served from May, 1918, to August, 1919, in France with the 315th Infantry of the 79th Division. He was gassed during his service and that experience doubtless had a lasting effect upon his health. After his return from overseas he rejoined the staff of the Philadelphia Office.

In 1925 he passed the Pennsylvania C.P.A. examination and received certificate No. 471.

He became a member of the Pennsylvania Institute of Certified Public Accountants early in 1928, and was active in the affairs of the Institute until his death. At that time he was Chairman of the Committee on Professional Ethics and Chairman of the Committee on Budget and Finance; also a member of the Executive Committee and Chairman of the Committee on Budget and Finance of the Philadelphia Chapter of the Institute.

On October 1st, 1934, he became a partner in the firm of Lybrand, Ross Bros. & Montgomery.

Since 1935 Mr. Metzler had been a member of the American Institute of Accountants and of the National Association of Cost Accountants.

He was an active member of the Rotary Club of Philadelphia, having been elected in 1936, and was Chairman of the Attendance Committee at the time of his death.

He joined the St. Davids Golf Club, at Wayne, Pa., in 1927, had served the Club in several capacities, and was President when he died.

He was a golfer of better-than-average ability, and was well liked because of his sportsmanship in all

lines of competition. The first time he played at Pine Valley Golf Club, which he joined about a year ago, his score was 95, which is an accomplishment for anyone's first tour of this toughest of the tough golf courses. He usually figured in the list of prize winners in the annual golf tournaments for the Firm Cup, as well as the Philadelphia Office Cups, and either got his name on one of the cups or won one of the other main prizes.

Mr. Metzler had a host of friends in all walks of life. He was always willing to assist with any accounting or other problem about which his advice was asked. Of the many clients of the firm whom he served, several regarded him so highly that not only did they insist on his giving them his personal service at all times, but also they appointed him executor or co-executor of their estates and, in some instances, guardian of their children as well. He had a keen sense of humor and applied it both in business and in off-duty activities.

Although Mr. Metzler did not have a robust physique, he seemed to enjoy general good health. He was taken ill on November 23d, 1940, and in the beginning it was believed that he was suffering from a toxic condition and frayed nerves. Subsequently, his partners were informed that a small artery in his heart was affected, but that nature would take care of it through complete rest, and

he seemed to improve steadily until the last few days of January, 1941, when he began to have severe pain. From that time on his condition grew more serious than any of us understood.

Through it all he maintained the same cheerfulness and high spirits that had marked his entire illness. Up to within a day or two of his death he was in touch with some of the clients by telephone, and, in fact, within two hours of his death he had been talking with an Internal Revenue Agent concerning a matter in which he was interested for a client.

Mr. Metzler's death occurred suddenly on Thursday, February 6th, shortly before noon. He was interred in the family lot at West Laurel Hill Cemetery, Philadelphia, after services which were conducted at his home by the Rev. Dr. Richard M. Gurley, of St. Martins (P.E.) Church, Radnor, Pa., who was assisted by Dr. Charles Martin, Chaplain of the Episcopal Academy, Overbrook, Pa.

In 1922 Mr. Metzler married Miss Mildred R. Redman, who survives him, together with three children—Margaret Dale, age 17, and twins, Frederick Charles and Mildred Lee, age 14. Margaret is a student at Mount Holyoke College, and the twins are attending schools near their home. Mr. Metzler is also survived by a sister, Miss Ethel Dale Metzler.

Tributes to the Memory of Frederick S. Metzler from the Partners at Philadelphia

The passing of our friend and partner, Frederick S. Metzler, in the prime of life comes as a great sorrow and a sad disappointment to one who has watched his progress from his first connection with our firm. He early exhibited marked ability and other fine qualities, and soon won the confidence of his seniors. He possessed a special aptitude for his chosen work, and his versatile mind, his initiative, his willingness to assume responsibility, and his adherence to the best traditions of the profession were apparent to his associates and to the clients whom he served. His loss will be keenly felt throughout our organization.

Not only will he be missed because of his ability, but more because of his genial personality and his capacity for friendship. He will long be remembered and his memory will be cherished by those who were privileged to have been his co-workers and associates.

T. EDWARD ROSS.

The unexpected death of Fred Metzler came as a great shock to his partners and to the members of the staff. From the beginning of his illness many of us had kept in close touch with him and felt that rest and treatment were all that were necessary to restore him to his usual good health.

Fred was loyal, thorough, painstaking, a hard worker, and blessed with an equable disposition, all of which qualities endeared him not only to his associates, but to everyone with whom he came in contact.

His devotion to his family and profession was outstanding and his fine sense of humor and his happy disposition will be sadly missed in the office and among the many clients whom he personally served.

JOSEPH M. PUGH.

My friendship with Fred Metzler began when he entered the employ of the Philadelphia office in 1917. From the beginning of our acquaintance there was a mutual liking between us, and over the years this developed into close friendship and understanding. He had the happy faculty of being liked by people in all stations of life, and was one of those individuals who is naturally better in most sports and games than many who endeavor to perfect themselves.

My association with Fred covered not only all of his professional life, but also a part of his private life, and it is a privilege for me to say of him,—acknowledging his ability as an accountant and the loss to the profession,—that he inspired and received the confidence of a host of friends.

He possessed love, patience and tolerance to a greater degree than is found in most of us poor mortals, and was always ready to lend a helping hand. His passing is a deep personal loss to me and his memory will endure to those who had the privilege of personal contact with him.

JOHN HOOD, JR.

In my almost daily contact with Fred Metzler over a period of many years, I do not recall ever having seen him with a scowl on his face. His sunny disposition, his winning manner, and his keen interest in everyone and in everything that was going on endeared him to all who knew him. In his contacts with clients, he always had the happy faculty of obtaining their cooperation and goodwill, and in this respect alone our Philadelphia office suffers, indeed, a very heavy loss. He was always considerate of others who were less fortunate than he and ready to assist those who needed his help. He was a devoted father and justly proud of his children.

Why anyone such as he, in the prime of his life and with such a keen zest for living, should be taken while others who have so far less for which to live are spared, is to me one of the unfathomable mysteries of this existence we call "life."

GEORGE R. DRABENSTADT.

Fred Metzler and I have been contemporaries and it is hard to believe

that I shall not be working with him shoulder to shoulder any longer. True, I was a "seasoned" junior, or perhaps a semi-senior, when he first came with us, but he soon made up the handicap. He also seemed to be able to beat me with ease at every sport or game in which we competed. No matter how I practiced and tried, he could always trim me at golf with ease, and at bridge he made me look like a novice. I recall that after I had been driving an automobile for several weeks and thought I had become quite proficient, I was driving Mr. Adam Ross and Fred home from Easton, Maryland. Mr. Ross after sitting on the edge of the seat for a while, asked that Fred please relieve me at the wheel.

With his wit and easy good nature, Fred always made me like the beatings he gave me. He always had a smile and a funny story, and we shall miss his ready wit and good humor under all conditions. Because of the cheerfulness he showed during his recent illness, we all thought he would soon return to work, and we could not believe it when we learned that we had lost him.

A. KARL FISCHER.

During the evening of February 5th, I visited Fred Metzler and we spent part of the evening listening to the radio. He was sitting in an easy chair and said he felt pretty good and seemed to be cheered up.

(Continued on page 15)

A Tribute from the Philadelphia Office and Staff

The passing of Mr. Frederick S. Metzler came as a great shock to the members of the Philadelphia Office and Staff. Many members of the staff have worked with Mr. Metzler (Fred to us) for more than twenty years, and their association with him witnessed many enjoyable times in both business and pleasure. At work, he commanded great respect among his co-workers for his untiring efforts to complete efficiently any engagement; his ability to meet people in all walks of life was envied by

many; at leisure, his sense of humor was exceptional.

His admission to the firm in 1934 caused no change in the relationship between him and the staff, except to increase the admiration and respect in which he was held by the office personnel and staff. He was a valued friend.

The Philadelphia Office and Staff desire to extend their sincere sympathy to Mrs. Metzler and her family on their loss of a devoted husband and father, and to the firm on its loss of an able partner.

Tributes to Frederick S. Metzler from Clients and the Accountancy Profession*

BOARD OF DIRECTORS OF CITY TRUSTS
OF THE CITY OF PHILADELPHIA

*Letter from Joseph P. Gaffney,
Esq., Solicitor, to Mrs. Metzler:*

Confined to my home with a cold, I have just been advised of the death of your splendid husband and I hasten to extend to you my sincerest sympathy. We became intimately associated by reason of Mr. Metzler's being in charge of the accounting for the Board of Directors of City Trusts. I had for him the highest

regard and respect and shall miss his courteous and excellent help.

ESTATE OF H. C. COLEMAN

*Letter from Mr. Horace C.
Coleman, Jr., to Mrs. Metzler:*

It was a shocking surprise to me to hear of your great loss. And this little letter is just to let you know that I, and I am sure all the other trustees of my father's estate, feel a great loss, too. Your husband was such a help to us, and we all enjoyed his cheerful personality so much, that I am sure we will miss him even more than we now realize. May I express to you my profound sympathy.

* The letters and telegrams reproduced below are but a few of the many received by Mrs. Metzler and our firm and are indicative of the impression which Mr. Metzler had made on clients and the accounting profession through the years.

GEO. H. MCFADDEN & BRO.

Letter from George Stuart Patterson, Esq., to Mrs. Metzler:

I cannot tell you how shocked I was, when in New York yesterday, to receive a telegram about your husband's death. His death is not only a tremendous loss to our business, but also is a great personal loss to those of us who daily came in contact with him and liked him so much and were so impressed with his ability and high personal character. It is a bitter blow to all of us in my firm and to our entire organization.

While I was in New York yesterday about ten of our employees came up to me and told me how shocked they were at his death, and asked me to tender to you their deepest sympathy in your great sorrow.

I do hope that some consolation may come to you in your remembrances.

Telegram from Mr. J. H. McFadden, Jr., to L. R. B. & M.:

Have just heard of your tragic loss in Metzler in which, believe me, we share. Our deepest sympathy.

ALEXANDER SPRUNT & SON, INC.

Letter from Mr. Walter P. Sprunt, Vice-President, to L. R. B. & M.:

We wish to express to your firm our sympathy in the recent death of one of your partners, Mr. Metzler.

Our association with Mr. Metzler extends back more than ten years, in

connection with the audits of our corporation books. We always found him not only highly efficient, but most courteous and obliging at all times.

While we did not know his family, we will appreciate your conveying our sympathy to his wife.

SUN OIL COMPANY

Letter from Mr. F. S. Reitzel, Assistant to the President, to Mrs. Metzler:

I have just learned of the passing away of Mr. Metzler. Our entire organization, with whom Mr. Metzler has been working for the last four or five years, were tremendously shocked to hear of his death, and I thought I would just write you a little note and tell you that our heartfelt sympathy goes out to you in this sad bereavement.

Our relations with him have always been of the best. Personally, I am going to miss him very much in his directing the outside auditing work of this Company, and I have never had anyone with a more co-operative spirit and pleasant association to work with than Mr. Metzler.

If there is anything that we can do for you in this sad situation, please command it.

GILLIONVILLE PLANTATION
ALBANY, GEORGIA

Letter from Mr. Walter S. Thomson to L. R. B. & M.:

It is with the deepest regret I learned of the loss of your partner,

Mr. Frederick S. Metzler, on February 6th, 1941.

I have had the privilege of knowing Mr. Metzler and being associated with him in a close business relationship over a period of many years and have been deeply impressed not only with his efficiency, but his deep-seated honesty and most agreeable personality and I feel his death keenly as a personal loss.

Allow me, and also in the name of my wife, who had the highest regard for Mr. Metzler, to express to you our profound sympathy in the great loss you have sustained.

VAN LEER & COMPANY

Letter to L. R. B. & M.:

It is a shock to us to learn of the sudden death of your partner and our friend, Mr. Frederick S. Metzler. We were privileged to know him many years during which time we came to admire his genial and friendly personality and respected his business ability which enabled him to achieve deserved success in his profession.

We deeply regret the passing of Mr. Metzler and extend to you our very sincere sympathy.

PENNSYLVANIA INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

Telegram from Mr. Frank Wilbur Main, President, to Mr. Pugh:

Please extend to Mrs. Metzler and your associates my sincerest sym-

pathy in the passing of our friend Fred.

Letter from Mr. Robert J. Bennett, Secretary, to L. R. B. & M.:

Profound regret is expressed by friends and co-workers upon the death of Frederick S. Metzler on February 6, 1941. He died in the prime of life at the early age of 48 thus terminating a life of activity and usefulness which ordinarily should have continued for another twenty years.

Fred Metzler was a fine fellow and one of the princes of our profession. And men who knew him, both within the Institute and without, regarded him as fair, considerate, sympathetic, reliable and always willing to consider the other fellow's viewpoint.

The Pennsylvania Institute of Certified Public Accountants and the profession which he loved so dearly have lost a real helper and respected member whose affable personality will long be remembered. It seems hard to believe that Fred is not to be with us any longer. The loss of such a friend is hard to replace.

Fred Metzler was "one of my boys" in the days when I enjoyed teaching accountancy and allied subjects to rising young men, and it gave me real pleasure when I learned that my letter of introduction to Mr. T. Edward Ross resulted in Fred's employment with Lybrand, Ross Bros.

& Montgomery in 1917. And it was a proud day when Fred became a partner of the firm. He came to my office without delay and told me the good news. Indeed I have watched with pride and joy his rapid rise to the place where his opinion and advice were valued by his partners and by his many clients.

Frederick S. Metzler took the C.P.A. examination in 1925 and received certificate number 471 on December 22, 1925, and shortly thereafter became a member of the Pennsylvania Institute. Since then he has done his duty toward his beloved profession by deeds and actions and fidelity. He served faithfully on numerous committees and at the time of his death was Chairman of the Committee on Professional Ethics and of the Committee on Budget and Finance. And during the preceding year, he served as Chairman of the Committee on Admissions, and as a member of the Committee on Cooperation with Bar Association. And of course he served on numerous committees of the Philadelphia Chapter of the Pennsylvania Institute. He was an active member of the Rotary Club.

Council of the Institute will not hold a meeting until April and therefore no official action can be taken on the death of an esteemed member. However, the feeling of Officers and Council Members is well known and we may consider this as an official expression from the Pennsylvania Institute.

Letter from Mr. C. Whitford McDowell of Charles S. Rockey & Co., Certified Public Accountants, to Mr. Ross:

With deep regret I noted in this morning's *Inquirer* the news of the death of your partner, Mr. Frederick S. Metzler.

Those of us who have shared in the work of the Pennsylvania Institute of Certified Public Accountants have learned to appreciate Fred's ability and his willingness to undertake anything that might contribute to the growth and advancement of public accountancy in Pennsylvania. The profession can ill afford to lose Fred from its ranks.

Will you please convey to your partners my sincere sympathy and best wishes?

An Appreciation of Frederick S. Metzler by St. Davids Golf Club*

St. Davids has lost its first president in harness—and Fred has very definitely been in harness most of the years he has been in the club. Joining in 1927, just after we came to our present course, he was elected to the directorate in 1932. Immediately, under Dan Sheaffer's presidency, he tackled the club's finances which were quite casual, as the old club always had been. Almost single handed, he straightened out what had been a bad mess, helping Dan establish a budget system which put yearly operations thereafter in the black, instead of the red. His last official act this season was a conversion of our Valley Forge bonds that materially decreases our mortgage.

When, during Henry Ziesing's presidency, Fred Richardson was recalled to London, leaving the vice-presidency vacant, it was logical that Henry asked Fred Metzler to take the post. And when, later, Henry, through pressure of business, finally insisted the directors accept his resignation—Fred, in April, 1940, stepped into a well-earned presidency.

To mention all the things Fred Metzler has done for this club would make a long, long list. Perhaps, too, it might make us seem to forget that, even more important than the things he did, was the man and fellow club member that he was. His lanky fig-

ure might cast a small shadow as he lounged around the course, but it filled a big place in the hearts of everyone who knew him. His score might be good, or bad, it never fazed his quiet, infectious grin. And he had just as much fun sprawled on the terrace beside you, while he watched the others out on the fairways.

Fred Metzler was so casual in the way he did things, you almost forgot he had done them. You didn't remember he was in the 1917 mess with the 315th Infantry where shell shock probably laid the seeds for what made us finally lose him. You didn't realize that he'd forged steadily toward the top in his profession. And the fact he came up the hard way sweetened, instead of souring him.

Born June 9, 1893, in Manayunk, he went through Central High School, meanwhile at night completing an accountancy course at Central Y. M. C. A. He started in the Reading Railroad, went from there to the Manayunk Trust Company, then to Lybrand, Ross Bros. & Montgomery. This firm made up their mind this would be his last business stop, and he ended as a partner. His wife, two daughters, his son and his sister will miss Fred. It won't make their loss less, but perhaps more bearable, to know that St. Davids does, too.

* Reprinted from the Club's magazine, *The 19th Hole*.

The L. R. B. & M. Journal

Published by Lybrand, Ross Bros. & Montgomery, for free distribution to members and employees of the firm.

The purpose of this journal is to communicate to every member of the staff and office plans and accomplishments of the firm; to provide a medium for the exchange of suggestions and ideas for improvement; to encourage and maintain a proper spirit of cooperation and interest, and to help in the solution of common problems.

PARTNERS

WILLIAM M. LYBRAND	New York	HERMON F. BELL	New York
T. EDWARD ROSS	Philadelphia	GEORGE R. DRABENSTADT	Philadelphia
ROBERT H. MONTGOMERY	New York	A. KARL FISCHER	Los Angeles
JOSEPH M. PUGH	Philadelphia	WALTER B. GIBSON	Philadelphia
WALTER A. STAUB	New York	CLARENCE R. HAAS	Pittsburgh
H. HILTON DUMERILLE	New York	WILLIAM F. MARSH	Chicago
JOHN HOOD, JR.	Philadelphia	HOMER L. MILLER	Detroit
HOMER N. SWEET	Boston	DONALD M. RUSSELL	New York
THOMAS B. G. HENDERSON	New York	CONRAD B. TAYLOR	Seattle
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NORMAN J. LENHART	New York	LOUIS D. KORK	New York
DONALD P. PERRY	Boston	ALVIN R. JENNINGS	New York
WALTER L. SCHAEFFER	New York	CHRISTOPHER H. KNOLL	
MASSACHUSETTS		TEXAS	
CARL T. KELLER	Boston	ALBERT G. MOSS	Dallas
		J. F. STUART ARTHUR	Dallas
EUROPE			
ARNOLD T. DAVIES		VICTOR L. NORRIS	
FRANCIS J. H. O'DEA		LEONARD C. DAVID	

Frederick S. Metzler

The firm of Lybrand, Ross Bros. & Montgomery has suffered a severe loss through the death of Frederick S. Metzler who had been connected with the firm since 1917, first as a member of the staff at the Philadelphia office, and later as a member of the firm. Not only was he a man of ability in his profession but he also possessed one of those pleasing personalities which made it a pleasure for clients and others to work with him.

The other pages of this issue of our JOURNAL indicate how ready Mr. Metzler was at all times to share with others burdens and problems in the solution of which they welcomed his assistance and judgment.

The termination of Mr. Metzler's life work at a time when he had not quite attained the half-century mark and was at the height of his powers makes his passing especially tragic. For his family the blow is a most severe one. We all have the deepest sympathy for Mrs. Metzler and the

children in the bereavement which has come to them.

Those who were privileged to be in close contact with Fred Metzler in the day to day work of the many years

that he was part of the L. R. B. & M. organization will especially miss him and will always cherish his memory as that of a sincere friend and earnest fellow worker. W. A. S.

Resolution Adopted by the Philadelphia Chapter of the Pennsylvania Institute of Certified Public Accountants

The Philadelphia Chapter of the Pennsylvania Institute of Certified Public Accountants has learned with profound sorrow of the death of Frederick S. Metzler. In his passing the Institute has lost a true friend and the profession of accountancy has suffered a real loss.

Mr. Metzler had been continuously engaged in the accounting profession for almost twenty-five years since entering the employ of the Philadelphia office of Lybrand, Ross Bros. & Montgomery in April 1917, except for a short while from May 1918 to August 1919 during which time he went overseas as a member of the 315th Infantry of the 79th Division.

He was awarded Pennsylvania C.P.A. certificate No. 471 on December 22d, 1925, and was admitted to membership in the Pennsylvania Institute on February 14th, 1928, and in the American Institute of Accountants in 1935. He became a partner of Lybrand, Ross Bros. & Montgomery in 1934.

He was Chairman of the Committee on Professional Ethics of the

Pennsylvania Institute at the time of his death, and had often served the Institute as an active member of committees, giving freely of his time and ability.

He was a man of sterling character, seriously devoted to the advancement and betterment of the profession of accountancy, and his untimely passing will deprive our profession of an energetic and able member.

THEREFORE, BE IT RESOLVED that the Philadelphia Chapter of the Pennsylvania Institute of Certified Public Accountants, in meeting assembled this twenty-fifth day of February, nineteen hundred and forty-one, being deeply sensible of the loss the profession has sustained, hereby records with profound sorrow the death of our esteemed member, Frederick S. Metzler, C.P.A.; and

BE IT FURTHER RESOLVED that the foregoing preamble and these resolutions be spread upon the minutes of the Chapter, and that a copy be sent, with an expression of our sympathy, to the family of Mr. Metzler.

Resolution Adopted by the Board of Directors of the Philadelphia Chapter, National Association of Cost Accountants

WHEREAS, by the death of Frederick S. Metzler on February 6th, 1941, the National Association of Cost Accountants and the Philadelphia Chapter are called upon to mourn the loss of a valued member of the Association;

THEREFORE, BE IT RESOLVED, that the members of the Philadelphia Chapter desire to express their appreciation of Mr. Metzler's work, his character and professional attainments. As a resident partner of Lybrand, Ross Bros. & Montgomery, he was interested in the work of the National Association of Cost Accountants.

We record our deep sorrow in the loss of a member of the Chapter and of the accounting profession, who was regarded by his friends and business associates as a man of ability and integrity, and who gave to the profession both dignity and devotion toward its advancement;

BE IT FURTHER RESOLVED, that we offer to the family of Frederick S. Metzler our sincere sympathy, and as a mark of our regard, it is hereby directed that this resolution be incorporated in the minutes of the Chapter and that a copy thereof be sent to his family.

Resolution Adopted by the Board of Directors of St. Davids Golf Club

In Memoriam

It is with a feeling of profound sorrow that we, the Board of Directors of St. Davids Golf Club, record the death, on February 6th, 1941, of our President, FREDERICK S. METZLER.

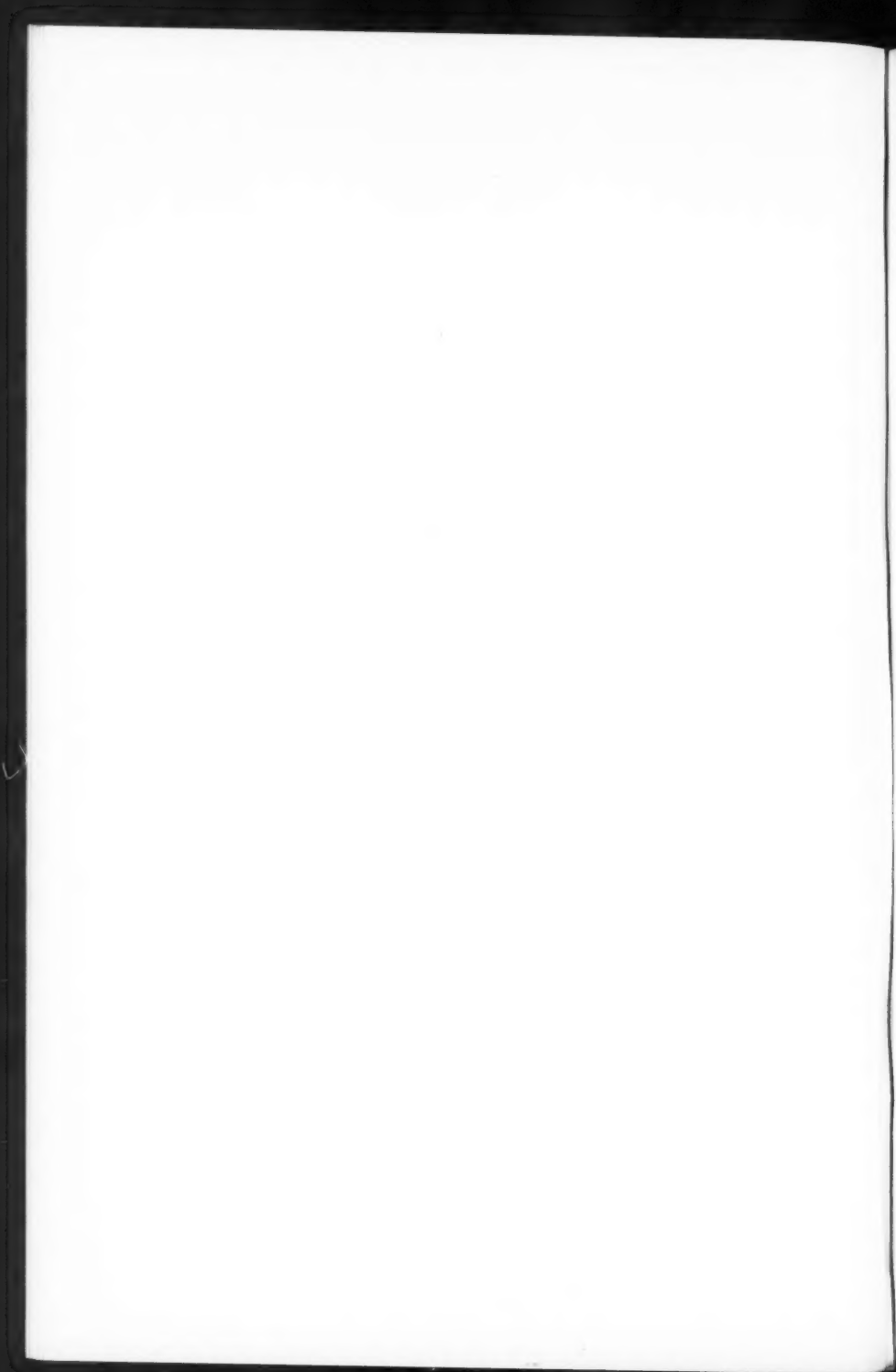
He had been an integral part of our Club since 1927, serving as Auditor, Director, member of the Finance Committee, Vice-President and President. His work in each of the positions to which he was assigned was painstaking and meritorious; he

brought a trained mind to the problem of our finances, and in the brief tenure of his Presidency carried to a successful conclusion negotiations which have reduced our indebtedness and which have placed our financial status in a more stable condition. For this work on behalf of the Club he had earned the gratitude of every member of this Board.

Nor should we fail to place on record our deep feeling of admiration for "FRED" METZLER, the golfer.



MR. METZLER (CENTER) AT FIRM MEETING AT SEAVIEW GOLF CLUB,
ABSECON, N. J., OCTOBER, 1938.



Courteous and genial, he was the ideal sportsman, a true gentleman of the links. He enjoyed the esteem and confidence of his fellow members to a high degree, their many expressions of sympathy and sorrow uniting to make an eloquent tribute of affection.

Therefore, in this resolution, the Directors of St. Davids Golf Club

express their great grief and sorrow in the death of **FREDERICK S. METZLER**, through whose passing each of us has suffered a personal loss, and it is hereby directed that this resolution shall be inscribed upon the minutes of the Club, and that a copy thereof be sent to the members of his bereaved family.

Tributes from the Partners at Philadelphia

(Continued from page 6)

When I left he said, "Thanks for coming to see me." The following noon I was deeply shocked to learn that he had passed away.

The accounting profession has lost a very able accountant and one who was always willing to give unstintingly of his time to the advancement of the profession. In the passing

of Fred I have been deprived of a friend who was staunch and true. His outstanding qualities of cheerfulness, comradeship and loyalty endeared him to many others also who will share my sense of irreparable loss.

CLARENCE R. HAAS.

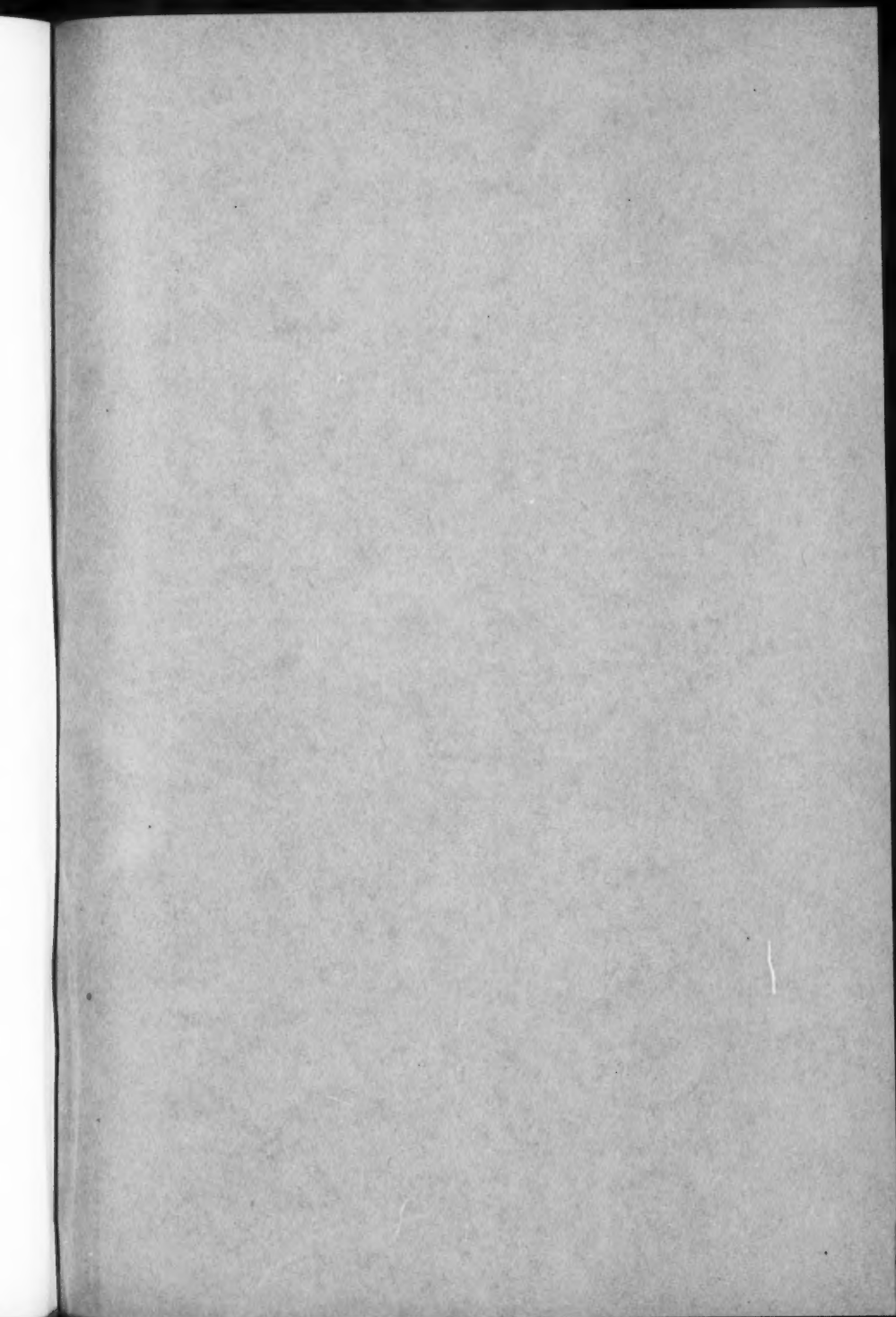


Lybrand, Ross Bros. & Montgomery Offices

<i>Cities</i>	<i>Addresses</i>
NEW YORK:	Downtown, 90 Broad Street Uptown, 1 East 44th Street
PHILADELPHIA	Packard Building
CHICAGO	231 South LaSalle Street
BOSTON	80 Federal Street
BALTIMORE	First National Bank Building
WASHINGTON	Investment Building
PITTSBURGH	Union Bank Building
DETROIT	Book Building
CLEVELAND	Midland Building
CINCINNATI	Carew Tower
LOUISVILLE	Heyburn Building
SAINT LOUIS	411 North Seventh Street
ROCKFORD	321 West State Street
ATLANTA	Healey Building
DALLAS	First National Bank Building
HOUSTON	Shell Building
SAN FRANCISCO	2 Pine Street
LOS ANGELES	510 South Spring Street
SEATTLE	Skinner Building

EUROPE

LONDON, ENGLAND	3 St. James's Square, S. W. 1
PARIS, FRANCE	3 Rue des Italiens



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